

WUFAR 101

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**WISCONSIN
UNIFORM
FINANCIAL
ACCOUNTING
REQUIREMENTS**

Wisconsin Uniform Financial Accounting Requirements

- It is a multi-dimensional reporting system that can also be used as an accounting system
- Not required accounting, but required for reporting
- Always used in conjunction with the state Budget and Annual Reports (full and special education)
- Used for LEA internal use in order to track costs

Wisconsin Uniform Financial Accounting Requirements

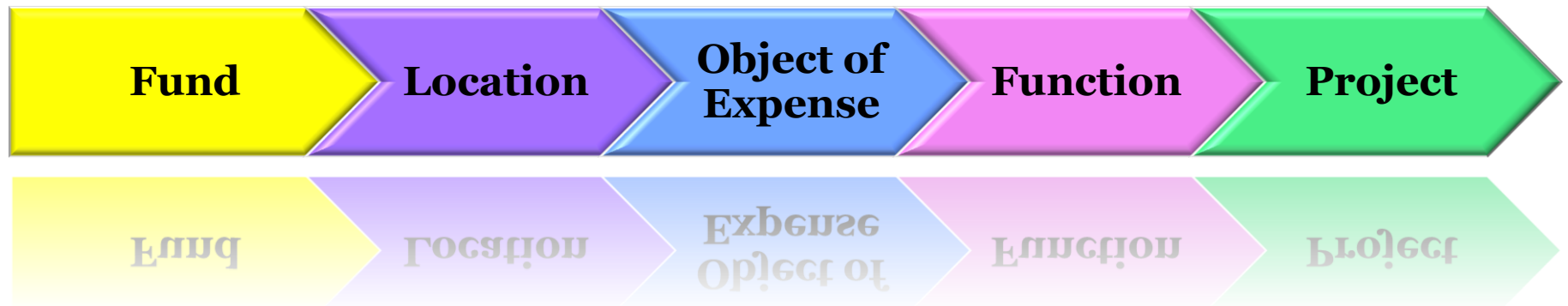
Why WUFAR?

We need a consistent system for reporting LEA activity for:

- Reporting purposes (both state and federal);
- Calculating general and categorical aid;
- Determining compliance with federal regulations
- Comparing activity between LEAs.
- State budget building

WUFAR Sequence of Dimensions

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This sequence is what you would normally see when looking at an expense report.

WUFAR Account Format

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Fund

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Fund 10

- Most typically used for general education costs funded by a combination of local, state and federal funds.
- Day to day operations
 - Instructional activities
 - Instructional staff support
 - Pupil support activities
 - Other support activities

WUFAR Account Format

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Fund

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Fund 27

- Used to account for the excess cost of providing special education and related services for students with disabilities
- Separated for Special Education Categorical Aid calculation and IDEA Maintenance of Effort (MOE) calculations
- Also includes School Age Parent costs

WUFAR Account Format

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Fund	Location
10	123
--	
27	

Location

- Where?
- DPI doesn't generally collect
- Used for internal tracking by district
- Future possibility of school level tracking

Typical Locations



- Generally denotes building or site where activity takes place.
 - 100 Elementary Schools
 - 101 Oakwood Elementary
 - 102 Pine Elementary
 - 200 Middle Schools
 - 200 Cedar Middle
 - 300 Junior High Schools
 - 400 High Schools
 - 401 Pine HS
 - 402 Redwood Charter HS
 - 800 District

WUFAR Account Format

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Fund	Location	Object
10	123	300
--		
27		

Object

- What?

Object identifies the type of cost by category, such as salaries, materials, supplies or contracted services.

Types of Objects

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- Salaries & Fringe (100 / 200 Objects)
- Purchased Services (300 Objects)
- Non-Capital Objects (400 Objects)
- Capital Objects (500 Objects)
- Insurance (700 Objects)
- Other (900 Objects)

WUFAR Account Format

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Fund	Location	Object	Function
10	123	300	110 000
--			--
27			158 000

Function

- Why?
- For what area?

Function describes the purpose for which a service or materials are acquired.

- 1xxxxxx functions are instructional
- 2xxxxxx functions are support services

Types of Functions

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- **Undifferentiated Curriculum – 110000**
 - Teaches two or more curricular areas to the same group of students.
 - ✦ Language arts/social studies program
 - ✦ First grade teacher
- **Regular Curriculum– 120000**
 - Teaches one curricular area
 - ✦ 122000 - English Language
 - ✦ 124000 - Mathematics
 - 124100 - Algebra
 - 124300 - Calculus
 - 124600 - Geometry

Types of Functions

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- **Special Education**
 - Early Childhood - 152000
 - Speech & Language - 156600
 - Cross Categorical - 158000
 - Special Education Program Aide - 159100
- **School Psychologist - 215000**
- **Staff Training - 221300**

WUFAR Account Format

Fund	Location	Object	Function	Fund
10	123	300	110 000	141
--			--	--
27			158 000	341

Project

- How is it paid for?
- Project is designed to identify a funding source.

Project Codes

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- Federal Grants

- Federal grants have been assigned a DPI project number
- See Aids Register Codes

<http://sfs.dpi.wi.gov/files/sfs/xls/1-8-14.xlsx>

AIDS REGISTER CODING LIST OF FEDERAL AND STATE PROGRAMS ADMINISTERED THROUGH DPI

Last updated: January 4, 2013

Source	Project		CFDA/			
Code	Code	Appn	State ID No.	Program Title	Fiscal Contact	Telephone
730	341	241	84.027	IDEA FLOW THROUGH	Mark Magnuson, Accountant	(608) 266-3489
730	347	241	84.173	IDEA PRESCHOOL ENTITLEMENT	Mark Magnuson, Accountant	(608) 266-3489
730	365	241	84.367	ESEA TITLE II-A FORMULA	Dona Backus, Accountant	(608) 267-9105
751	141	241	84.010	ESEA TITLE I-A	Richard Brown, Accountant	(608) 266-8053

Fund 10 Project Codes

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- Title projects - Fund 10
 - 141 - Title I-A
 - 365 - Title II-A
 - 391 - Title III-A
- IDEA Flow-through projects - Fund 10
 - 341 - IDEA Coordinated Early Intervening
 - [http://sped.dpi.wi.gov/sped ceis](http://sped.dpi.wi.gov/sped_ceis)
 - 341 - IDEA Title I Schoolwide Set-Aside
 - http://sped.dpi.wi.gov/sped_grt-title1-setaside

Claiming Costs

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- Fund 27 – Special Education projects
 - ALL Special Education expenditures must have a project code.
 - Local (IDEA Maintenance of Effort)
 - 011 - State Special Education Categorical Aid
 - 019 - Non-aidable Special Education Cost
 - Federal
 - 341 - IDEA Flow-through
 - 347 - IDEA Preschool

Claiming Costs

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- Expenditure reports sorted by project code are used to collect data necessary to claim grant costs.
- Special Education Categorical aid is calculated by the project numbers on the district's PI-1505-SE Special Education Annual Report.

**PROJECT NUMBERS ARE
IMPORTANT**

Examples

The salary and fringe benefits of a speech and language teacher charged to **local** costs (but are eligible for state categorical aid).

	Where?	What?	Why?	How?
Fund	Location	Object	Function	Fund
27	XXX	100 / 200	156600	011

Examples

The salary and fringe benefits of a reading teacher charged to the Title I grant.

	Where?	What?	Why?	How?
Fund	Location	Object	Function	Fund
10	XXX	100 / 200	122000	141

Examples

Travel and hotel costs for special education staff to attend a statewide autism training. The costs will be charged to the IDEA preschool grant.

	Where?	What?	Why?	How?
Fund	Location	Object	Function	Fund
27	XXX	342	221300	347

Examples

The purchase of reading intervention instructional media that will be used district-wide for all students. The costs will be picked up with local funds.

	Where?	What?	Why?	How?
Fund	Location	Object	Function	Fund
10	XXX	430	122000	XXX

WUFAR Use

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- Failure to use WUFAR appropriately could result in:
 - Incorrect calculation of state or federal aid
 - Failure to meet federal regulations such as MOE
 - Single audit findings for failure to track grant expenditures separately (ARRA is a good example)
 - Fiscal Monitoring Findings for failure to track and support grant expenditures.

WUFAR Use

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- Important to become familiar with WUFAR as account elements are used throughout various applications at DPI.
 - School Financial Services Team – Financial Reports
 - Special Education Team – IDEA Budget Software
 - Title I Team – Title Budget Software

Technical Assistance

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WUFAR Document (maintained by School Finance)

http://sfs.dpi.wi.gov/sfs_wufar

Time to Practice WUFAR 101 Scenarios

Program Staff Reviewing Fiscal Reports

Fd	T	Loc	Obj	Func	Prj	Obj	Func	2012-13 Revised Budget	Encumbered Amount	2012-13 FYTD Activity	2012-13 Available Funds	2012-13 % Available
10	E	800	411	110000	141	SUPPLIES	UNDIFF INSTR	42,000.00	0	1,553.24	40,446.76	96%
10	E	800	435	110000	141	COMP.SOFT-IN	UNDIFF INSTR	16,300.00	0	0	16,300.00	100%
10	E	800	110	122000	141	SALARY	ENGLISH LANC	192,860.00	111,304.90	79,455.76	2,099.34	1%
10	E	800	212	122000	141	RET EMPL	ENGLISH LANC	11,190.00	7,401.77	4,807.16	-1,018.93	-9%
10	E	800	218	122000	141	OPEB CONTRIB	ENGLISH LANC	10,290.00	0	0	10,290.00	100%
10	E	800	220	122000	141	FICA	ENGLISH LANC	14,755.00	8,514.82	5,955.59	284.59	2%
10	E	800	230	122000	141	LIFE INS	ENGLISH LANC	93	46.62	36.66	9.72	10%
10	E	800	241	122000	141	HEALTH INS	ENGLISH LANC	33,417.00	19,493.04	13,876.19	47.77	0%
10	E	800	243	122000	141	DENTAL INS	ENGLISH LANC	2,787.00	2,190.16	1,559.12	-962.28	-35%
10	E	800	310	221300	141	PERSONAL SRV	INST STAFF TR	700	0	6,250.12	-5550.12	-793%
10	E	800	342	221300	141	EMPLOYEE TR	INST STAFF TR	10,000.00	0	2,000.00	576.46	6%
10					141			334,392.00	148,951.31	115,493.84	62,523.31	19%
								=====	=====	=====	=====	=====

It is May 31 and there were no claims for this fiscal year for the Title costs throughout the year. How can you tell?

- Budget software shows expenditure were made
- Aids register shows no payments

Aids Register

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08/02/2012	08/13/2012	34151	730	341	241	141,085.33
09/20/2012	10/01/2012	34369	730	341	241	351,550.55
11/21/2012	12/03/2012	34600	730	341	241	327,691.02
Total 84.027		IDEA FLOW THROUGH (EIS)				820,326.90
07/05/2012	07/16/2012	34009	730	347	241	4,853.71
09/20/2012	10/01/2012	34371	730	347	241	37,559.16
11/01/2012	11/13/2012	34520	730	347	241	6,302.58
11/21/2012	12/03/2012	34599	730	347	241	6,843.96
02/21/2013	03/04/2013	34903	730	347	241	15,800.19
Total 84.173		IDEA PRESCHOOL ENTITLEMENT				71,359.60
09/13/2012	09/24/2012	34348	730	365	241	100,265.77
11/01/2012	11/13/2012	34523	730	365	241	39,049.43
11/15/2012	11/26/2012	34575	730	365	241	39,534.49
Total 84.367		ESEA TITLE II-A TEACHER/PRINCIPAL TRAINING				178,849.69

Lists all revenue from DPI paid to district.

<https://apps2.dpi.wi.gov/AidsRegister/report/public/entry>

Program Staff Reviewing Fiscal Reports

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- Potential problems with not claiming regularly
 - Cash Flow
 - Fiscal Management
 - Were claims submitted, but problems holding them up?
 - Leave little time to make adjustments to spend differently or correct
 - Could identify work overload or inability to process claims
- DPI recommends at least quarterly claiming

Program Staff Reviewing Fiscal Reports

Fd	T	Loc	Obj	Func	Prj	Obj	Func	2012-13 Revised Budget	Encumbered Amount	2012-13 FYTD Activity	2012-13 Available Funds	2012-13 % Available
10	E	800	411	110000	141	SUPPLIES	UNDIFF INSTR	42,000.00	0	1,553.24	40,446.76	96%
10	E	800	435	110000	141	COMP.SOFT-IN	UNDIFF INSTR	16,300.00	0	0	16,300.00	100%
10	E	800	110	122000	141	SALARY	ENGLISH LANG	192,860.00	111,304.90	79,455.76	2,099.34	1%
10	E	800	212	122000	141	RET EMPL	ENGLISH LANG	11,190.00	7,401.77	4,807.16	-1,018.93	-9%
10	E	800	218	122000	141	OPEB CONTRIB	ENGLISH LANG	10,290.00	0	0	10,290.00	100%
10	E	800	220	122000	141	FICA	ENGLISH LANG	14,755.00	8,514.82	5,955.59	284.59	2%
10	E	800	230	122000	141	LIFE INS	ENGLISH LANG	93	46.62	36.66	9.72	10%
10	E	800	241	122000	141	HEALTH INS	ENGLISH LANG	33,417.00	19,493.04	13,876.19	47.77	0%
10	E	800	243	122000	141	DENTAL INS	ENGLISH LANG	2,787.00	2,190.16	1,559.12	-962.28	-35%
10	E	800	310	221300	141	PERSONAL SRV	INST STAFF TR	700	0	6,250.12	-5550.12	-793%
10	E	800	342	221300	141	EMPLOYEE TR	INST STAFF TR	10,000.00	0	2,000.00	576.46	6%
10					141			334,392.00	148,951.31	115,493.84	62,523.31	19%
								=====	=====	=====	=====	=====

It is March and the district is way over budget for personal services for instructional staff training charged to Title I.

It is March and the district is way under budget for supplies charged to Title I.

Program Staff Reviewing Fiscal Reports

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- Possible causes for over spending
 - Costs have been miscoded. Employee travel is under spent.
 - Costs came in way over budget.
- Possible issues
 - DPI software won't allow claim over budgeted amount.
 - Need to amend budget, both district and DPI software. Budget amendments need Board approval.

Program Staff Reviewing Fiscal Reports

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- Possible causes for under spending
 - Costs have been miscoded and are not correctly reflected with the Title I project code.
 - District didn't need as many supplies as they budgeted for.
 - There could be big purchases yet to come.
- Possible issues
 - Need to amend budget, both district and DPI software, and move costs around or spend on other things. Budget amendments need Board approval.

Program Staff Reviewing Fiscal Reports

Fd	T	Loc	Obj	Func	Prj	Obj	Func	2012-13 Revised Budget	Encumbered Amount	2012-13 FYTD Activity	2012-13 Available Funds	2012-13 % Available
10	E	800	110	110000	141	SALARY	UNDIFF CURR	12,000.00	134,774.00	79,455.76	-202,229.76	-1685%
10	E	800	212	110000	141	RET EMPL	UNDIFF CURR	1,200.00	9,578.22	4,807.16	-13,185.38	-1099%
10	E	800	220	110000	141	FICA	UNDIFF CURR	2,341.00	23,111.40	5,955.59	-26,725.99	-1142%
10	E	800	241	110000	141	HEALTH INS	UNDIFF CURR	4,188.00	42,587.00	13,876.19	-52,275.19	-1248%
10	E	800	110	122000	141	SALARY	ENGLISH LANG	247,111.00	0.00	0.00	247,111.00	100%
10	E	800	212	122000	141	RET EMPL	ENGLISH LANG	17,125.00	0.00	0.00	17,125.00	100%
10	E	800	220	122000	141	FICA	ENGLISH LANG	19,777.00	0.00	0.00	19,777.00	100%
10	E	800	241	122000	141	HEALTH INS	ENGLISH LANG	46,347.00	0.00	0.00	46,347.00	100%
10	E	800	110	124000	141	SALARY	MATHEMATICS	192,860.00	0.00	0.00	192,860.00	100%
10	E	800	212	124000	141	RET EMPL	MATHEMATICS	11,190.00	0.00	0.00	11,190.00	100%
10	E	800	220	124000	141	FICA	MATHEMATICS	14,755.00	0.00	0.00	14,755.00	100%
10	E	800	241	124000	141	HEALTH INS	MATHEMATICS	33,417.00	0.00	0.00	33,417.00	100%
10					141			602,311.00	210,050.62	104,094.70	288,165.68	48%

The only account activity is in Undifferentiated Curriculum Function.

Program Staff Reviewing Fiscal Reports

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- Possible causes
 - With the newer ESEA Application, districts have needed to budget amounts in detailed lines, and not just Undifferentiated Curriculum. A lot of districts across the state are not detailing these out to Math and Language.
- Solutions
 - Districts should do journal entries to move these costs to the appropriate function.